

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL MEMORANDUM**

**HB 3248 – SB 3161**

March 15, 2010

**SUMMARY OF AMENDMENT (014959):** Deletes the language of the original bill. Authorizes the sale of wine for on-premises consumption at a restaurant located on State Route 46 in Williamson County that first opened in 1968.

**FISCAL IMPACT OF ORIGINAL BILL:**

Decrease State Revenue – Not Significant

**FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:**

**Increase State Revenue - Not Significant**

**Increase State Expenditures – Not Significant**

**Increase Local Revenue – Not Significant/Permissive**

**Increase Local Expenditures – Not Significant/Permissive**

Assumptions applied to amendment:

- The provisions of this bill will apply to one restaurant in Williamson County.
- No additional personnel or resources will be needed by the Alcoholic Beverage Commission.
- There will be an initial license application fee of \$300 and a minimum \$270 annual renewal fee to the State ABC Fund.
- Any increase in local government expenditures related to the administrative cost of collecting local privilege taxes associated with such licenses is estimated to be not significant.
- The local privilege tax in Williamson County is up to \$160 depending on the restaurant's seating capacity.

- Upon licensing, the entity will be assessed state and local sales taxes on alcoholic beverage sales, 15 percent liquor-by-the-drink tax on each alcoholic beverage sold and any applicable count or city privilege tax.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, reading "James W. White". The signature is written in a cursive style with a large, stylized "J" and "W".

James W. White, Executive Director

/agl